



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্ব দ্বাৰা প্ৰকাশিত

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GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR
LEGISLATIVE DEPARTMENT ::: LEGISLATIVE BRANCH :: DISPUR

NOTIFICATION

The 18th May, 2018

No. LGL.274/2015/29.— The following Central Act Published in the Gazette of India is hereby republished in the State Gazette for general information.

THE INTEGRATED GOODS AND SERVICES TAX (EXTENSION TO JAMMU AND KASHMIR) ACT, 2017

(ASSENTED TO ON 23RD AUGUST, 2017 ACT NO. 27 OF 2017)

AN

ACT

to provide for the extension of the Integrated Goods and Services Tax Act, 2017 to the State of Jammu and Kashmir.

BE it enacted by Parliament in the Sixty-eighth Year of the Republic of India as follows:—

1. (1) This Act may be called the Integrated Goods and Services Tax (Extension to Jammu and Kashmir) Act, 2017.

Short title
and
commencement.

(2) It shall be deemed to have come into force on the 8th day of July, 2017.

13 of 2017.

2. (1) The Integrated Goods and Services Tax Act, 2017 (hereinafter referred to as the principal Act) and all rules, notifications, schemes and orders made thereunder by the Central Government are hereby extended to, and shall be in force in, the State of Jammu and Kashmir.

Extension
and
amendment
of Integrated
Goods and
Services Tax
Act, 2017.

(2) With effect from the date of commencement of this Act, in the principal Act, in section 1, in sub-section (2), the words “except the State of Jammu and Kashmir” shall be omitted.

Repeal and
saving.

3. (1) The Integrated Goods and Services Tax (Extension to Jammu and Kashmir) Ordinance, 2017 is hereby repealed.

Ord. 4 of
2017.

(2) Notwithstanding such repeal, anything done or any action taken under the said Ordinance shall be deemed to have been done or taken under the corresponding provisions of this Act.

S. M. BUZAR BARUAH,

Commissioner & Secretary to the Government of Assam,
Legislative Department, Dispur.